FINANCIAL STATEMENTS
FOR THE YEAR ENDING
DECEMBER 31, 1985

THE CORPORATION OF THE

CITY of PORT COQUITLAM

PROVINCE OF BRITISH COLUMBIA

THE CORPORATION OF THE CITY OF PORT COQUITLAM

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1985

THE CORPORATION OF THE CITY OF PORT COQUITLAM

1985 FINANCIAL STATEMENT

ELECTED AND APPOINTED OFFICIALS

Mayor — L.M. Traboulay

Aldermen

M.C. Farnworth	G.R. Laking
M.D. Gates	W.W. Stewart
J.J. Keryluk	M.R. Wright

City Officials

Administrator.....B.R. Kirk
City Engineer.....F.E. Peters, P. Eng.
Works and Utilities Superintendent.....G. Ulmer
Parks Superintendent.....B. Hoogendoorn
Clerk.....R.A. Freeman, A.C.I.S.
Treasurer.....J.G. Maitland
Collector.....J.E. Fraser
Director of Planning.....W.A. Brown
Parks and Recreation Director.....K. Janna Taylor, B.A.
Chief Building Inspector.....N. Chernoff
Fire Chief.....J.N. Boileau
Medical Health Officer.....J. Smith, M.D.

Municipal Auditors
Thorne Riddell

Bankers
The Canadian Imperial Bank of Commerce, Port Coquitlam

City Solicitors
MacKenzie Lidstone

THE CORPORATION OF THE CITY OF PORT COQUITLAM

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YEAR ENDED DECEMBER 31, 1985

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Thorne Riddell

Chartered Accountants

AUDITORS' REPORT

The Mayor and Aldermen
The Corporation of the City of Port Coquitlam

We have examined the general fund, water utility and sewer account balance sheets of the Corporation of the City of Port Coquitlam at December 31, 1985 and the related statements of revenue and expenditure, surplus and equity in capital assets for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation of the City of Port Coquitlam as at December 31, 1985 and the results of its operations for the year then ended, in accordance with accounting principles generally accepted for British Columbia municipalities applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

New Westminster, Canada
March 7, 1986

THE CORPORATION OF THE CITY OF PORT COQUITLAM

2272 McALLISTER AVENUE
PORT COQUITLAM, B.C.
V3C 2A8

TELEPHONE: 941-5411

OUR FILE

March 7, 1986

The Mayor and Aldermen,
The Corporation of the City of Port Coquitlam,
Port Coquitlam, B.C.

Gentlemen:

In compliance with Section 397 of the Municipal Act, I herewith submit the financial statements of the City of Port Coquitlam for the year ended December 31, 1985, including balance sheets, operating statements and supporting schedules.

Your attention is respectfully directed to the following observations:

	General Fund	Water Utility	Sewer Utility
Total Revenue	$21,012,837	$1,031,369	$1,242,433
Total Expenditure	21,010,054	1,031,369	1,242,433
Surplus	$ 2,783	$ -	$ -

Jim G.S. Maitland
City Treasurer

THE CORPORATION OF THE CITY OF PORT COQUITLAM

GENERAL FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS

	1985	1984
REVENUE FUND		
Cash and investments	$ 1,457,031	$ 1,014,945
Taxes receivable		
Current	542,911	884,854
Arrears	259,880	382,091
Accounts receivable		
Provincial government	333,690	185,148
Other	328,421	206,138
Tax sale land subject to redemption	-	219,285
Inventories and prepaid items	60,917	63,000
Deposit - Municipal Finance Authority	28,447	27,524
	3,011,297	2,982,985
RESERVE AND TRUST FUNDS		
Cash and investments	6,663,212	6,169,762
Recoverable from future levies	60,142	77,285
	6,723,354	6,247,047
	$ 9,734,651	$ 9,230,032
CAPITAL AND LOAN FUND		
General fixed assets		
Roads, bridges and drainage	$ 8,865,065	$ 8,186,915
Sidewalks	499,468	471,839
Street lights	442,994	426,901
Building and sites	11,524,883	11,036,500
Equipment	913,541	798,700
	$22,245,951	$20,920,855

Treasurer

Exhibit 'A'

LIABILITIES

	1985	1984
REVENUE FUND		
Accounts payable		
Federal government	$ 430,840	$ 400,000
Provincial government	202,252	221,264
District of Coquitlam	87,647	206,500
Trade and other	298,485	253,304
	1,019,224	1,081,068
Deferred revenues	96,383	-
Property owners' contribution towards future expenditure	114,165	108,029
Prepaid taxes	79,947	96,016
Operating Reserves		
Working funds	802,791	1,266,945
Municipal Finance Authority repayment reserve	28,447	27,524
Revenue Surplus - Exhibit 'B'	870,340	403,403
	3,011,297	2,982,985
RESERVE AND TRUST FUNDS - Schedule 2		
Statutory reserve funds	4,214,500	3,688,830
Other reserve funds	2,184,764	2,332,310
Trust funds	324,090	225,907
	6,723,354	6,247,047
	$ 9,734,651	$ 9,230,032
CAPITAL AND LOAN FUND		
Debenture debt - Schedule 1	$ 1,630,656	$ 1,745,811
Equity in capital assets - Exhibit 'C'	20,615,295	19,175,044
	$22,245,951	$20,920,855

Exhibit 'B'

THE CORPORATION OF THE CITY OF PORT COQUITLAM

STATEMENT OF GENERAL REVENUE SURPLUS

YEAR ENDED DECEMBER 31, 1985

	1985	1984
Balance at beginning of year	$ 403,403	$ 359,998
Transfer from reserve for working funds	464,154	13,874
Revenue surplus for the year - Exhibit 'D'	2,783	29,531
BALANCE AT END OF YEAR - Exhibit 'A'	$ 870,340	$ 403,403

Exhibit 'C'

STATEMENT OF EQUITY IN CAPITAL ASSETS

YEAR ENDED DECEMBER 31, 1985

	1985	1984
Balance at beginning of year	$19,175,044	$17,521,505
Debenture principal payments and actuarial additions	115,155	106,795
Short term capital loan repayment	-	42,000
Repayment of local improvement	-	14,500
Contribution for capital expenditure		
General revenue	246,852	600,858
General revenue fund reserves	1,306,629	1,135,503
Capital reserve - new library construction	-	7,315
	1,668,636	1,906,971
	20,843,680	19,428,476
Depreciation and write-offs	(228,385)	(253,432)
BALANCE AT END OF YEAR - Exhibit 'A'	$20,615,295	$19,175,044

Treasurer

THE CORPORATION OF THE CITY OF PORT COQUITLAM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1985

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Fund Accounting

The resources and operations of the City have been segregated for accounting and financial reporting purposes into various funds, each being treated as a separate centre of operations responsible for the resources or activities allocated to it.

(b) Fixed assets

Fixed assets are stated at cost. Depreciation on the water utility and sewer account fixed assets is provided on the declining balance basis using the following rates:

Sewer and water line	5%
Equipment	20%

(c) Interest Accruals

Interest expense is recorded on the cash basis and accordingly no accrued interest expense is recorded in the accounts.

2. CONTINGENT LIABILITIES

(a) The loan agreements with the Greater Vancouver Regional District and the Municipal Finance Authority provide that if at any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligations in respect to such borrowings, the resulting deficiency becomes a joint and several liability of the City and the other participants.

(b) The debenture debt of the City includes liabilities repayable in European currencies. These liabilities are stated at the original Canadian dollar equivalent of the foreign currency less the sinking fund actuarial requirement.

3. COMMITMENT

The City has entered into an agreement relating to the subdivision and development of certain land within the City whereby it has agreed to purchase certain of these lands from the developer for approximately $1,500,000 within three months of the date of registration of the applicable subdivision plan.

4. COMPARATIVE NUMBERS

Certain 1984 comparative figures have been reclassified to conform with the financial statement presentation adopted in 1985.

THE CORPORATION OF THE CITY OF PORT COQUITLAM

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
Taxes		
Real property	$ 8,084,248	$ 7,804,767
Special assessments		
Local improvements	25,648	25,648
	8,109,896	7,830,415
Grants in lieu of taxes		
Federal government	11,706	9,132
Provincial government	31,940	26,699
B.C. Hydro and Power Authority	156,999	149,246
Utilities	52,370	46,429
	253,015	231,506
Sale of Services - Schedule 3	1,268,880	1,258,127
Other revenue from own sources - Schedule 3	1,313,181	1,272,592
Conditional transfers from other governments - Schedule 4	1,161,563	1,577,156
Transfers from reserves and other funds		
Computer reserve	21,164	-
Park development reserve	4,161	-
Equipment replacement reserve	193,421	103,397
Fire equipment reserve	-	5,831
Library reserve	-	5,000
Future capital reserve	457,316	401,175
Drainage reserve	11,957	-
Tax sale reserve	137,536	400,100
Snow removal equalization reserve	45,645	-
Development cost charge reserve	481,075	220,000
	1,352,275	1,135,503
Collections for other governments		
Provincial School taxes	3,075,846	3,583,424
School District No. 43	3,709,313	3,677,360
Regional Hospital District	379,191	406,451
Regional District	105,452	89,533
B.C. Assessment Authority	169,216	174,330
Municipal Finance Authority	2,384	2,456
B.C. Transit Authority	112,625	110,609
	7,554,027	8,044,163
	$21,012,837	$21,349,462

Treasurer

Exhibit 'D'

EXPENDITURE	1985	1984
Departmental expenditure		
General government - Schedule 5	$ 1,105,746	$ 1,056,940
Protective services - Schedule 6	4,587,469	4,344,493
Transportation services - Schedule 7	1,485,669	1,328,158
Environmental health services - Schedule 8	674,612	632,315
Public health and welfare services		
Cemeteries	53,464	61,169
Other	1,786	927
	55,250	62,096
Environmental development services - Schedule 9	149,300	151,410
Recreation and cultural services - Schedule 10	2,846,900	2,781,590
Fiscal services expenditure - Schedule 11		
Debt charges	269,055	333,655
Transfers to own reserves and funds	2,275,263	2,578,039
Conditional transfer to Regional District	105,035	89,611
Transmission of taxes levied for other governments	7,455,755	7,961,624
	10,105,108	10,962,929
	21,010,054	21,319,931
Revenue surplus for the year - Exhibit 'B'	2,783	29,531
	$21,012,837	$21,349,462

THE CORPORATION OF THE CITY OF PORT COQUITLAM

WATER UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS

	1985	1984
REVENUE AND RESERVE FUND		
Cash	$ 791,069	$ 835,785
Rates receivable	119,506	124,869
Inventory, at cost	130,580	119,257
Prepaid expenses	1,184	-
	$1,042,339	$1,079,911
CAPITAL AND LOAN FUND		
Water supply system, at depreciated value	$2,270,913	$2,123,100
Equipment, at depreciated value	25,653	17,800
Work in progress	274,620	48,164
	$2,571,186	$2,189,064

Treasurer

Exhibit 'E'

LIABILITIES

	1985	1984
REVENUE AND RESERVE FUND		
Prepaid rates	$ 759	$ 313
Property owners' contribution toward future expenditure	34,402	22,295
Surplus - Exhibit 'G'	251,725	251,725
Reserve for future main extensions	755,453	805,578
	$1,042,339	$1,079,911
CAPITAL AND LOAN FUND		
Debenture debt - Schedule 1	$ 121,595	$ 151,190
Short term capital borrowing, non interest bearing to 1990, pursuant to bylaw 2080 for which debentures are authorized but unissued	179,857	-
Equity in capital assets		
Balance at beginning of year	2,037,874	1,967,246
Debenture principal payments - short term	2,709	-
- long term	29,595	27,408
Contribution from water revenue for capital expenditures	325,491	159,435
	2,395,669	2,154,089
Depreciation	125,935	116,215
	2,269,734	2,037,874
	$2,571,186	$2,189,064

THE CORPORATION OF THE CITY OF PORT COQUITLAM

SEWER ACCOUNT BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS

	1985	1984
REVENUE AND RESERVE FUND		
Cash	$ 831,991	$ 775,000
Inventory, at cost	13,533	12,347
Deposit - Municipal Finance Authority	35,060	43,270
	$ 880,584	$ 830,617
CAPITAL AND LOAN FUND		
Cash - unexpended bylaw funds	$ 782	$ 782
Sewer system, at depreciated value		
Sanitary sewers	1,195,100	1,258,000
Equipment	50,406	47,300
	1,245,506	1,305,300
Work in progress	180,955	-
	$1,427,243	$1,306,082

Treasurer

Exhibit 'F'

LIABILITIES

	1985	1984
REVENUE AND RESERVE FUND		
Property owners' contribution toward future expenditure	$ 29,525	$ 28,060
Municipal Finance Authority repayment reserve	35,060	43,270
Surplus - Exhibit 'H'	66,697	66,697
Reserve for future system construction	749,302	692,590
	$ 880,584	$ 830,617
CAPITAL AND LOAN FUND		
Debenture debt - Schedule 1	$ 751,532	$ 853,971
Short term capital borrowing, non interest bearing to 1990, pursuant to bylaw 2081 for which debentures are authorized but unissued	64,745	-
Equity in capital assets		
Balance at beginning of year	452,111	406,236
Contribution from sewer revenue for capital expenditure	115,802	26,533
Debenture principal payments and actuarial additions	118,555	97,274
	686,468	530,043
Depreciation	75,502	77,932
	610,966	452,111
	$1,427,243	$1,306,082

Exhibit 'G'

THE CORPORATION OF THE CITY OF PORT COQUITLAM

STATEMENT OF WATER UTILITY REVENUE AND EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Rates	$ 862,290	$838,607
Less: Senior citizens' rebate	12,023	11,374
	850,267	827,233
Connections and service charges	25,635	13,621
Provincial capital grant	24,500	-
Hydrant rentals	12,000	12,000
Other	64,859	68,346
Water maintenance recoverable	1,275	800
Transfer from development cost charges	2,709	-
Transfer from reserve for future main extension	50,124	-
	1,031,369	922,000
EXPENDITURE		
Administration	206,030	202,041
Purchase of water	217,716	179,483
Maintenance	191,562	160,449
Service connections	31,751	17,212
Meter reading and repairs	14,360	8,458
Capital financing costs		
Principal - short term	2,709	-
- long term	29,595	27,408
Interest	12,155	14,345
Contribution to capital and loan fund	325,491	159,435
Transfer to reserve for future main extension	-	153,169
	1,031,369	922,000
REVENUE SURPLUS FOR THE YEAR	-	-
Revenue surplus at beginning of year	251,725	251,725
REVENUE SURPLUS AT END OF YEAR - Exhibit 'E'	$ 251,725	$251,725

Treasurer

Exhibit 'H'

THE CORPORATION OF THE CITY OF PORT COQUITLAM

STATEMENT OF SEWER ACCOUNT REVENUE AND EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
REVENUE		
Sewer user charges	$1,003,342	$1,003,530
Senior citizens' rebate	18,133	17,430
	985,209	986,100
Connection fees	21,433	15,325
Conditional transfer from Provincial Government - Sewerage Facilities	154,180	138,192
Conditional transfer from Greater Vancouver Sewerage District	9,038	9,043
Transfer from development cost charges	16,116	-
Other	56,457	51,383
	1,242,433	1,200,043
EXPENDITURES		
Administration	206,000	202,000
Sewerage treatment and disposal	541,689	518,608
Connections	20,352	13,332
Maintenance		
Lift stations	49,225	31,375
General	59,679	61,456
Capital financing costs		
Principal - short term	16,116	-
- long term	97,271	92,719
Interest	61,133	65,765
Foreign exchange costs	18,454	4,232
Contribution to capital and loan fund	115,802	26,533
Transfer to reserve for future system construction	56,712	184,023
	1,242,433	1,200,043
REVENUE SURPLUS FOR THE YEAR	-	-
Revenue surplus at beginning of year	66,697	66,697
REVENUE SURPLUS AT END OF YEAR - Exhibit 'F'	$ 66,697	$ 66,697

THE CORPORATION OF THE CITY OF PORT COQUITLAM

DEBENTURE DEBT

AS AT DECEMBER 31, 1985

Security Issue Bylaw	Date of Issue	Purpose	Term
GENERAL FUND			
1098	1971	Local improvements	15 years
1179	1972	Storm sewer	20 years
1199	1972	Sidewalks	20 years
1216	1972	Parks development	20 years
1217	1972	Public safety building	20 years
1181/1276	1973	City Hall renovation	20 years
1454	1976	Recreation complex	20 years
1529	1977	Recreation complex	20 years
1678	1979	Dyking	20 years
WATER UTILITY FUND			
848	1967	Waterworks improvement	20 years
966	1970	Waterworks improvement	20 years
2080	-	Waterworks improvement	20 years
SEWER UTILITY FUND			
780	1964	Sanitary sewer - Series 'A'	25 years
780	1965	Sanitary sewer - Series 'B'	25 years
810	1965	Sanitary sewer - Series 'C'	25 years
810	1965	Sanitary sewer - Series 'D'	25 years
829	1967	Sanitary sewer - Series 'E'	25 years
1137	1972	Sanitary sewer	20 years
2081	-	Sanitary sewer	20 years

Schedule 1

Maturity Date	Interest Rate %	Authorized	Outstanding December 31, 1985	Principal 1985	Interest 1985
1984-86	7.25-7.375	$ 143,000	$ 16,000	$ 14,000	$ 2,325
1984-92	6.2325	106,000	52,136	5,806	3,611
1984-92	6.2594	156,000	76,822	8,545	5,343
1984-92	6.3621	162,000	80,143	8,878	5,665
1984-92	6.495	250,000	124,411	13,709	8,971
1984-93	6.98	80,000	45,057	4,108	3,432
1984-96	8.8182	1,260,151	935,206	49,423	86,863
1984-97	9.44	110,174	78,356	3,332	10,400
1984-99	12.25	250,000	222,525	5,998	28,040
		$2,517,325	$1,630,656	$113,799	$154,650
1984-87	7.00	$ 221,304	$ 36,441	$ 16,672	$ 3,452
1984-90	9.50	195,000	85,154	12,923	8,703
-	-	630,000	-	-	-
		$1,046,304	$ 121,595	$ 29,595	$ 12,155
1984-89	5.375	$ 76,471	$ 20,037	$ 4,380	$ 1,330
1984-89	5.375	157,896	49,825	8,493	3,135
1984-89	5.375	151,544	48,387	8,231	3,084
1984-89	5.375	534,604	168,696	28,757	10,613
1984-92	6.50	654,000	294,000	33,000	20,182
1984-92	5.00-7.50	475,000	170,587	14,410	22,789
-	-	392,000	-	-	-
		$2,441,515	$ 751,532	$ 97,271	$ 61,133

Schedule 2

THE CORPORATION OF THE CITY OF PORT COQUITLAM

RESERVE AND TRUST FUNDS

AS AT DECEMBER 31, 1985

	Balance at December 31, 1985	Balance at December 31, 1984
STATUTORY RESERVE FUNDS		
Tax sale lands	$2,212,421	$1,689,953
Local improvements	203,381	195,266
Development cost charge reserves		
Public open spaces	623,953	764,837
Water areas	220,530	138,658
Roads development reserve	629,908	591,493
Sanitary development reserve	98,382	99,433
Drainage development reserve	225,925	209,190
	$4,214,500	$3,688,830
OTHER RESERVE FUNDS		
Parks purchase and development	$ 163,439	$ 154,366
Equipment replacement	292,327	259,940
Future capital expenditures	567,890	949,264
Parking	215,847	187,500
Snow and ice removal	42,231	44,329
Dyking and drainage	194,192	190,879
Computer	139,530	83,976
Severence and gratuity pay	406,536	337,267
Fire equipment	162,772	124,789
	$2,184,764	$2,332,310
TRUST FUNDS		
Deposits	$ 239,554	$ 151,032
Cemetery trust	84,536	74,875
	$ 324,090	$ 225,907

Schedule 3

THE CORPORATION OF THE CITY OF PORT COQUITLAM

SALE OF SERVICES AND OTHER REVENUE FROM OWN SOURCES

YEAR ENDED DECEMBER 31, 1985

	1985	1984
SALE OF SERVICES		
Transportation services	$ 61,610	$ 36,969
Garbage collection charges	661,332	659,232
Public health - cemetery plots	32,212	31,305
	755,154	727,506
Recreation and cultural services		
Recreation centre concession revenue	70,713	70,505
Recreation centre admissions	20,080	16,686
Recreation class fees	111,741	120,038
Swimming class fees, registrations and admissions	89,985	93,610
Pool rentals - School District	147,644	158,000
Ice skate rentals	4,043	3,127
May Day	4,236	2,939
School fields maintenance	6,732	9,182
	455,174	474,087
PROTECTIVE SERVICES		
Community co-ordinator	30,690	28,709
Vector control	27,862	27,825
	58,552	56,534
TOTAL SALE OF SERVICES - Exhibit 'D'	$1,268,880	$1,258,127
OTHER REVENUE FROM OWN SOURCES		
Licences and permits		
Business licences	$ 166,234	$ 160,954
Dog licences	26,575	23,632
Zoning and board of variance	13,692	11,670
Building permits and inspection fees	77,442	27,722
Municipal licence plates	11,418	8,555
Other licences and permits	767	427
	296,128	232,960
Fines	10,685	12,233
Rentals		
Buildings	18,747	8,489
Recreation centre - ice rental	141,389	125,012
- building	15,865	19,666
Parking lot and other	30,632	32,047
	217,318	197,447
Return on investments and deposits	371,540	359,659
Return on investments - other reserve funds	186,583	201,871
Penalties and interest on taxes	223,517	262,009
Miscellaneous	18,095	18,646
TOTAL OTHER REVENUE FROM OWN SOURCES - Exhibit 'D'	$1,313,181	$1,272,592

Schedule 4

THE CORPORATION OF THE CITY OF PORT COQUITLAM

CONDITIONAL GRANTS TO THE CITY OR TO RATEPAYERS

YEAR ENDED DECEMBER 31, 1985

	1985	1984
FEDERAL GOVERNMENT		
Gasoline tax	$ 88	$ 101
PROVINCIAL GOVERNMENT		
Planning grant	4,616	22,028
Ambulance	82,334	190,550
Civil defence	1,350	1,351
Secondary highways	10,000	8,535
Gas resource revenue	1,054,452	1,071,669
Major highways	-	282,922
Engineering grant	8,723	-
	1,161,475	1,577,055
TOTAL CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS - Exhibit 'D'	$1,161,563	$1,577,156
PROVINCIAL HOME OWNER GRANTS	$2,893,027	$2,864,080

Schedule 5

THE CORPORATION OF THE CITY OF PORT COQUITLAM

GENERAL GOVERNMENT EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
LEGISLATIVE		
Mayor	$ 28,527	$ 27,806
Council	52,274	51,037
Other	7,596	9,072
	88,397	87,915
ADMINISTRATIVE		
Administration		
Chief administrator and staff	104,744	102,545
Municipal clerk and staff	84,981	84,238
Legal services	72,176	58,139
Personnel	60,697	61,258
Other administrative services	8,043	6,113
	330,641	312,293
Financial management		
Administration	89,328	88,529
Accounting	102,578	97,576
External audit	18,300	20,050
Purchasing and stores	140,587	136,195
Other	8,123	2,267
	358,916	344,617
Taxation		
Tax billing and collection	199,130	200,718
Tax adjustments	2,747	(8,660)
	201,877	192,058
Common services		
Printing, stationery and postage	109,881	112,351
Office equipment maintenance	30,692	17,736
Computer programming	14,432	16,363
Office buildings	70,344	66,425
Staff course fees and other	3,876	5,603
	229,225	218,478
OTHER GENERAL GOVERNMENT		
Elections and referendums	6,699	4,633
Liability insurance and damage claims	45,436	26,322
Public receptions and banquets	4,710	5,172
Membership fees	9,251	13,497
Energy efficient house	7,198	27,625
Conventions and delegations	21,302	18,339
Miscellaneous	4,094	3,991
	98,690	99,579
	1,307,746	1,254,940
Expense recoveries	202,000	198,000
TOTAL GENERAL GOVERNMENT EXPENDITURE - Exhibit 'D'	$1,105,746	$1,056,940

Schedule 6

THE CORPORATION OF THE CITY OF PORT COQUITLAM

PROTECTIVE SERVICES EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
POLICE PROTECTION		
R.C.M.P.	$1,694,275	$1,376,056
Administration and Justice Building	261,969	372,227
	1,956,244	1,748,283
FIRE PROTECTION		
Administration	122,871	118,704
Fire fighting force	1,885,644	1,859,056
Fire prevention	110,411	105,908
Water supply and hydrants	12,000	12,000
Training and volunteers	59,485	38,296
Fire stations and buildings	42,941	34,237
Fire fighting equipment	50,572	40,797
Dispatching	56,320	66,554
	2,340,244	2,275,552
EMERGENCY MEASURES		
Emergency measures organization	3,845	2,811
First aid supplies	4,082	3,836
	7,927	6,647
OTHER PROTECTION		
Protective inspections		
Building inspections	67,776	92,966
Plumbing inspections	34,778	40,586
Bylaw enforcement and licence inspections	78,934	81,621
	181,488	215,173
Animal and pest control	101,566	98,838
	283,054	314,011
TOTAL PROTECTIVE SERVICES EXPENDITURE - Exhibit 'D'	$4,587,469	$4,344,493

Schedule 7

THE CORPORATION OF THE CITY OF PORT COQUITLAM

TRANSPORTATION SERVICES EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
TRANSPORTATION SERVICES		
Administration	$ 517,378	$ 529,177
Equipment and tools	540,555	496,209
Workshop and yards	116,324	104,273
Roads and streets	384,283	317,810
Storm sewers and drainage	218,581	191,686
Bridges and grade separations	3,527	4,180
Street lighting	203,183	199,328
Traffic signals and signs	86,312	88,547
Parking	16,982	15,357
Secondary highway maintenance	31,551	21,345
	2,118,676	1,967,912
Recoveries - internal services	633,007	639,754
TOTAL TRANSPORTATION SERVICES - Exhibit 'D'	$1,485,669	$1,328,158

Schedule 8

THE CORPORATION OF THE CITY OF PORT COQUITLAM

ENVIRONMENTAL HEALTH SERVICES EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
ENVIRONMENTAL HEALTH SERVICES		
Garbage collection and disposal		
Administration	$ 31,000	$ 31,000
Garbage and waste collection	412,254	381,420
Municipal dumps (land fill)	9,399	10,067
Disposal	217,934	207,679
Street container pick-up	4,025	2,149
TOTAL ENVIRONMENTAL HEALTH SERVICES EXPENDITURE - Exhibit 'D'	$674,612	$632,315

Schedule 9

ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
ENVIRONMENTAL DEVELOPMENT SERVICES		
Environmental planning and zoning		
Administration		
Chief planner and staff	$125,751	$124,217
Other	17,533	7,168
	143,284	131,385
Research - studies and reports	6,016	20,025
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES EXPENDITURE - Exhibit 'D'	$149,300	$151,410

Schedule 10

THE CORPORATION OF THE CITY OF PORT COQUITLAM

RECREATION AND CULTURAL SERVICES EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
RECREATION FACILITIES		
Administration		
Recreation staff	$ 288,688	$ 275,598
Office and other	80,728	75,328
	369,416	350,926
Operating costs		
Cashiers and concessions	113,784	112,616
General programs	204,656	222,685
Aquatic programs	249,236	257,183
	567,676	592,484
Maintenance costs		
Outdoor pools	81,800	77,616
Indoor pools	357,568	367,186
Arenas	570,836	513,706
Parks and playground	499,891	506,818
	1,510,095	1,465,326
	2,447,187	2,408,736
LIBRARIES	322,958	305,941
OTHER RECREATION AND CULTURAL SERVICES		
May Day celebrations	27,312	23,913
Civic events and ceremonies	28,257	22,936
Minor sports subsidy	21,186	20,064
	76,755	66,913
TOTAL RECREATION AND CULTURAL SERVICES EXPENDITURE - Exhibit 'D'	$2,846,900	$2,781,590

Schedule 11

THE CORPORATION OF THE CITY OF PORT COQUITLAM

FISCAL SERVICES EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	1985	1984
DEBT CHARGES		
Bank service charge and other	$ 606	$ 4,066
Short term capital borrowing		
Loan payments	-	56,500
Loan interest	-	4,633
	-	61,133
Debenture debt charges		
Debenture principal payments	113,799	105,662
Debenture interest	154,650	162,794
	268,449	268,456
	269,055	333,655
TRANSFERS TO OWN RESERVES AND FUNDS		
Reserves		
Fire equipment reserve	28,000	28,000
Equipment replacement reserve	186,165	143,546
Parking reserve	13,348	12,028
Future capital reserve	-	275,000
Computer reserve	70,000	-
Snow and ice removal reserve	40,000	2,057
Tax sale reserve	168,140	150,000
Investment income - other reserve funds	186,583	201,871
	692,236	872,502
Other funds		
Local improvement fund	25,257	25,276
Cemetery care fund	4,289	3,900
General capital and loan fund - capital expenditure Schedule 12	1,553,481	1,736,361
	1,583,027	1,765,537
	2,275,263	2,578,039
CONDITIONAL TRANSFER TO REGIONAL DISTRICT	105,035	89,611
TRANSMISSION OF TAXES LEVIED FOR OTHER GOVERNMENTS		
Provincial School taxes	3,075,846	3,583,424
School District No. 43	3,714,749	3,680,685
Regional Hospital District	380,324	408,621
B.C. Assessment Authority	169,716	175,361
Municipal Finance Authority	2,391	2,470
B.C. Transit	112,729	111,063
	7,455,755	7,961,624
TOTAL FISCAL SERVICES EXPENDITURE - Exhibit 'D'	$10,105,108	$10,962,929

Schedule 12

THE CORPORATION OF THE CITY OF PORT COQUITLAM

CAPITAL EXPENDITURE

YEAR ENDED DECEMBER 31, 1985

	General Revenue	Reserves	Total
General government services			
Office equipment and renovations	$ 5,196	$ 21,164	$ 26,360
Protective services			
Fire equipment	35,683	-	35,683
Transportation services			
Storm sewers and drainage	-	121,341	121,341
Equipment and buildings	29,685	193,421	223,106
Roads and sidewalks	91,003	497,931	588,934
Street lighting	11,599	-	11,599
	132,287	812,693	944,980
Recreation and cultural services			
Park sites	-	4,161	4,161
Cultural buildings and equipment	73,686	-	73,686
Land acquisition	-	468,611	468,611
	73,686	472,772	546,458
TOTAL CAPITAL EXPENDITURE - Schedule 11	$246,852	$1,306,629	$1,553,481